	UNITED	STATES BAT	NKRUPT(CY COURT		
	EASTEF	RN DISTRIC	T OF M	ISSOURI		
		EASTERN D	IVISIO	N		
)	Case	No. 07-4	10492-	399
James R.	& Joann Brown	1,				
)				
)	Chapt	ter 13		
	Debtors	; .)				
)				
)				
MISSOURI	DEPT. OF REVE	CNUE,)				
)				
	Movant,)				
)	Debto	ors' Answ	er to	Motion
VS.)	to D	ismiss		
)				
James R.	& Joann Brown	1,				
)				
Respondents.)						
)				
	DEBTORS' A	NSWER TO I	MOTION	TO DISMI	SS	

Come now Debtors, James R. and Joann Brown, by and through their attorney, and answer the Missouri Department of Revenue's Motion to Dismiss, as follows:

- 1. Debtors admit each and every allegation contained in paragraphs 1 and 6.
- Debtors have insufficient information to admit or deny each and every allegation contained in paragraphs 2,
 4 and 5.
- 3. Debtors are in the process of obtaining their income tax return and/or affidavit for the year of 2006. Debtors requests that this matter be set for hearing.

WHEREFORE, the Debtor pray the Court refuse the Missouri Department of Revenue's Motion to Dismiss and for such other relief as the Court deems just and proper.

RESPECTFULLY SUBMITTED,

CASTLE LAW OFFICE,

/s/James R. Brown, EDMO #46155; MO #42100
Melanie Schertel, EDMO #119424 MO #51840
Jonathan Bocklage, EDMO #517874 MO #57740
Jennifer Alter, EDMO #536692 MO #58814
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PROOF OF SERVICE

The undersigned hereby certifies that a true and accurate copy of the foregoing Debtors' Answer to Motion to Dismiss filed by Missouri Department of Revenue, was mailed to all partied who HAVE NOT BEEN ELECTRINICALLY NOTIFIED, including the Debtors this 3rd day of May, 2007.

/s/ Robert Zerkel

Missouri Department of Revenue General Counsel's Office 301 W. High St., Rm. 670 P.O. Box 475 Jefferson City, MO 65105-0475

John V. LaBarge, Jr. Chapter 13, Standing Trustee P.O. Box 430908 St. Louis, MO 63143